

St Laurence Hawkhurst
Financial Statements of the Parochial Church Council for the year ended 31
December 2021

Trustees' Report

Administrative Information

St Laurence's church is situated at The Moor, Hawkhurst, Kent. It is part of the Diocese of Canterbury, within the Church of England. The correspondence address is Church Office, St Laurence Church, The Moor, Hawkhurst, Kent, TN18 4NT
The Parochial Church Council (PCC) was registered as charity with effect from 22 February 2010, number 1134439, being previously exempted from registration.

PCC Members who have served from 1 January 2021 until the accounts were approved are:

Incumbent	Rev R G Dreyer	Chairman
Churchwardens	Miss A Jones Mrs E Hatcher	Vice Chairman
Assistant Churchwardens	Mrs I Poole Mrs Y Reynolds	
Representatives on the Deanery Synod	Mrs S Dreyer Mrs S Maskell	and Secretary
Elected Members	Mr K Appiah-Pepurah Mr P Blyth Mrs J Cooper Mr R Crowther Miss J Gould Mr K Harries Ms E Howard Mrs J Legg Mrs S Lindop Mrs L Mansell Mrs F Robinson Mr P Taylor-Smith Mrs N Twym-Ampofo Mr P Wylie	to 3 February 2021 to 8 June 2021 to 8 June 2021 from APCM 23 May 2021 to 9 November 2021
	Co-opted Members Miss A Parsons Mrs G Brown	Treasurer

St Laurence Hawkhurst
Financial Statements of the Parochial Church Council for the year ended 31
December 2021

Trustees' Report continued

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representative Rules. All Church attendees are encouraged to register on the Electoral Roll. The members of the PCC are also Trustees of the Canon Jeffreys Trust, which owns All Saints Lodge. The PCC met four times during the year. The makeup of the sub committees were set up after the APCM and each member of the PCC serves on one or more committee and written reports were received from these committees at each PCC meeting. Reports about the Church of England Primary School were also received from the Foundation Governors at each meeting.

Objectives and activities

The PCC has responsibility of cooperating with the incumbent, the Rev R Dreyer, in promoting the whole mission of the Church in this parish and maintaining St Laurence Church. It also, as Trustees of Canon Jeffreys Trust, has the responsibility for maintaining All Saints Lodge.

When planning the activities for the year, the incumbent and the PCC have considered the Charity Commissions guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Specifically, we try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, the provision of pastoral care for people living in the parish and mission and outreach work.

Achievement and Performances

Worship and Prayer

The year started with a further lockdown, with services at recommencing in church at Easter. Regular Sunday services are held at 8am and 10am, the latter also being available on Zoom for those unable to attend in person. The mid-week service of compline is also held on Zoom.

As well as our regular services we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

At present there are 86 members on the electoral roll.

St Laurence Hawkhurst
Financial Statements of the Parochial Church Council for the year ended 31
December 2021

Trustees' Report continued

Pastoral Care

Those who are unable through sickness or age to attend Church can attend via Zoom and visits to take them Holy Communion have resumed.

Mission and Outreach work

Helping those in need is a demonstration of our faith and there have been a number of charitable donations made in the year.

Financial Review

Although challenging in many ways 2021 financially was not as difficult as it could have been. Our regular income continued to decrease but due to services not been held in church at the start of the year so did a number of our overheads. The Parish Share was paid up to date at the year end and we finished the year with a surplus of £4,017. Our total income for the year was £130,785 which includes insurance claims of £7,045, while the total expenditure was £126,768. This figure includes insurance repair work of £8,551.

All four of the flats at All Saints Lodge were let for the majority of the year.

All the investments had increased in value at the year end.

Reserves Policy

It was the PCC policy to maintain a balance on unrestricted funds which equates to approximately six months' unrestricted payments and to cover emergencies that may arise from time to time. However, even if the Parish Share was not taken into consideration at the year end our unrestricted reserves would not have covered this.

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF
ST LAURENCE CHURCH, HAWKHURST, KENT
ON THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2021**

This report on the financial statements of the PCC for the year ended 31 December 2021 which are set out on pages five to eleven is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011. (the Act)

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirements of the Regulations and section 144 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the *Church Guidance*, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006have not been met.
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Geoffrey King
Amwell Cottage
Talbot Road
Hawkhurst
Kent
TN18 4LU
Date 23/04/2022



Parochial Church Council of St Laurence Hawkhurst
Receipts and Payments Account
For the Year Ended 31 December 2021

	Unrestricted		Restricted			Endowment	Total
	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	Permanent Endowment	31.12.20
Receipts							
Voluntary receipts	72,122	-	-	-	-	-	74,702
Activities for generating funds	2,760	-	-	-	-	-	2,085
Receipts from Church Activities	9,592	-	-	-	-	-	2,276
Investment Income	46,311	213	-	9,686	36,412	-	43,893
	130,785	84,687	-	9,686	36,412	-	122,956
Payments							
Church Activities							
Diocesan parish share	90,848	-	-	-	-	-	88,842
Other payments	30,437	-	-	-	-	-	28,513
All Saints Lodge expenses	5,463	-	-	-	5,463	-	3,621
Fund raising costs	20	20	-	-	-	-	20
	126,768	121,305	-	-	5,463	-	120,996
Excess of receipts over payments	4,017	-	-	9,686	30,949	-	1,960
Transfers between funds	-	38,635	-	(9,686)	(28,949)	-	-
	4,017	2,017	-	-	2,000	-	1,960
Bank and deposit accounts 1 Jan 2021	31,262	210	28,344	1,208	500	1,000	29,302
Cash from sale of investments	-	-	-	-	-	-	-
Bank and deposit accounts 31 Dec 2021	35,279	2,227	28,344	1,208	500	3,000	31,262

Parochial Church Council of St Laurence Hawkhurst
Statement of Assets and Liabilities
at 31 December 2021

	Unrestricted		Restricted				Endowment	Total 31.12.19
	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	Permanent Endowment		
Cash Funds								
Cash in hand	2,960	2,960					155	
Bank Current account	9,181	(733)			3,000		7,700	
Bank deposit account	9,960	8,781	1,179				15,459	
CBF deposit accounts	13,178	12,649	29	500			7,948	
	35,279	2,227	1,208	500	3,000	-	31,262	
Other Monetary Assets	-	-	-	-	-	-	-	
Investment Assets								
Investment Fund shares at Market value	394,206	7,282		333,748	53,176		368,843	
Liabilities								
	-	-					4,759	

Signed
Chairman

Signed
Treasurer

St Laurence Church, Hawkhurst.

Notes to the Financial Statements For the Year ended 31 December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis.

The financial statements have been prepared under the historical cost convention except for the investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The accounts also include the transactions of the Canon Jeffreys Trust, the trustees of which are the PCC.

Funds

Endowment funds are funds, the capital of which must be maintained; only the income arising from investment of the endowment fund may be used as restricted or unrestricted depending upon the purpose for which the endowment was established.

Restricted funds represent a) income from trusts or endowments which may only be expended on those restricted objects provided in the terms of the trust or bequest and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

The endowments include the investments held for the Alfred Mills Bequest and Canon Jeffreys Trust. The income of the Alfred Mills Bequest is to be used on the fabric of the St Laurence Church and the quota. The income of the Canon Jeffreys Trust is to be spent on the Parish Church.

Unrestricted funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

St Laurence Church, Hawkhurst.

**Notes to the Financial Statements- continued
For the Year ended 31 December 2021**

Fixed Assets

Consecrated and benefice property is not included in the accounts.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). As previous accounts were prepared as receipts and payments accounts there is insufficient cost information available and therefore assets held at that date are not valued in these financial statements. No assets were purchased in the year to 31 December 2021.

All Saints Lodge, which is owned by the Canon Jeffreys Trust, is currently insured for £1,085,179. No information is available concerning its value when the Trust was established.

4. STAFF COSTS

Payments to PCC members.

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties.

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2021

	Total	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	31.12.20
2. Receipts							
Voluntary Receipts							
Freewill offering	52,381	52,381					56,389
Gift Aid donations	11,717	11,717					12,173
Tax recoverable	-						-
Other							
Collections in church	1,746	1,746					1,629
Fundraising collections	730	730					809
Candle donations	50	50					386
Other donations	5,498	5,498					3,316
Legacies	-						-
Grants	-						-
	<u>72,122</u>	<u>72,122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,702</u>
Activities for generating funds							
Fundraising	2,760	2,760					2,085
	<u>2,760</u>	<u>2,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,085</u>
Income from Church Activities							
Fees paid to PCC	1,519	1,519					1,285
Social Committee	-	-					-
Hire of Church	910	910					-
Sundry items	118	118					23
Insurance claims	7,045	7,045					968
	<u>9,592</u>	<u>9,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,276</u>
Income from Investments							
Dividends and interest	11,442	213			9,686	1,543	11,068
Rent received	34,869					34,869	32,825
	<u>46,311</u>	<u>213</u>	<u>-</u>	<u>-</u>	<u>9,686</u>	<u>36,412</u>	<u>43,893</u>

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2021

	Total	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	31.12.20
3.Payments							
Church Activities							
Giving	980	980					809
Vicar's expenses(Inc CME)	2,842	2,842					2,965
Assistant clergy	-						-
Wine and wafers	-						-
Candles	533	533					227
Choir & orchestra	478	478					465
Organ & piano repairs and tuning	250	250					328
Light & heat	1,978	1,978					3,098
Water	192	192					158
Insurance	7,012	7,012					6,729
Minor repairs and maintenance	11,366	11,366					7,395
Churchyard and pond	1,313	1,313					1,531
Children's church & other education	-	-					-
Administrator	-	-					2,020
Office running costs	1,681	1,681		-			1,404
Costs of Social activities	-	-					-
Cleaning	1,441	1,441					813
Sundry expenses	29	29					231
Bank charges	342	342					340
	30,437	30,437	-	-	-	-	28,513
Major repairs	-	-					-
	30,437	30,437	-	-	-	-	28,513

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2021

	Total	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	31.12.20
Fund raising costs							
Lottery licence	20	20					20
Other costs	-						-
	20	20		-	-	-	20
All Saints Lodge expenses							
Insurance	802					802	756
Rates & water	21					21	-
Electricity and gas	-					-	-
Gas check & EICR reports	354					354	369
Repairs	261					261	209
Letting fees	4,025					4,025	2,287
	-						-
	5,463	-	-	-	-	5,463	3,621
5. Investments							
Investments							
Market Value 1 January 2021	394,206	7,282		-	333,748	53,176	368,843
Additions	-	-			-	-	-
Diposals	-	-					-
Gain/Loss on disposal	-						-
Revaluations Gains	56,393	1,042			47,744	7,607	25,363
	450,599	8,324		-	381,492	60,783	394,206